

SUPPLEMENTARY INSTRUCTIONS FOR RHODE ISLAND CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include activities of the following agencies:

Conservation commissions
Dam management districts with ex officio boards
District management authorities
Drainage districts
Forest and park commissions
Highway districts
Mosquito abatement districts
Municipal detention facility corporations
Municipal land trusts
Municipal public building authorities
Parking commissions
Redevelopment agencies
Special development districts
Storm water management districts
Waste water management districts
Water supply boards (special acts)

PART 2 - REVENUES

3. A. Property taxes - Code T01

Include all current and prior year property tax collections (real and personal) collected for the all funds, including the agencies listed above. Include collections for the motor vehicle excise tax.

3. B. Local sales taxes

8. Other sales taxes - Code T19

Include: Taxes on specific commodities, businesses, or services not reported separately above (e.g., room occupancy tax, meals, soft drinks, etc.).

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes – Code T20

Include: Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.

2. Amusements licensing and permit taxes – Code T21

Include: Licenses on amusement businesses generally and on specific types of amusement enterprises or devices (e.g., race tracks, movie theaters, athletic events, pinball and video game machines, etc.).

5. Occupation and business licensing and permit taxes – Code T28

Include: Licenses (including examination and inspection fees) required of persons engaged in particular professions, trades, or occupations (also include proceeds from licenses issued to peddlers and hawkers).

6. Other licensing and permit taxes - Code T29

Include: Licenses not listed separately above (e.g., building permits, dog licenses, electrical permits, marriage licenses, plumbing permits, Sunday sales permits, zoning fees, other licenses, fees, and permits).

3. D. Local income taxes

1. Local personal income, payroll, or earnings Tax –Code T40

Include: Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.).

2. Local corporation net income tax – Code T41

Include: Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions.

3. E. Other taxes

1. Death and gift tax – Code T50

Include: Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift (e.g., inheritance and estate taxes).

3. Severance tax – Code T53

Include: Taxes imposed distinctively on removal (severance) of natural resources (e.g., oil, gas, coal, other minerals, timber, fish, etc.) from land or water and measured by the value or quantity of products removed or sold.

4. Other taxes - Code T99

Include: Taxes not listed separately or provided for in categories above, such as taxes on land at a specified rate per acre (rather than on assessed value).

4. Intergovernmental revenue

M. General support – From the State - Code C30

Include: Alcoholic beverage, general state aid, intangible personal property tax, manufactures inventory tax, manufactures M & E, telephone tax

N. All other – From the State - Code C89

Include: Civil defense, library aid, solid waste, recreation

PART 3 – EXPENDITURES

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income tax, social security, or retirement coverage.

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